

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----		X
	:	
In re:	:	
	:	Chapter 11
RESIDENTIAL CAPITAL, LLC, et al.,	:	
	:	Case No. 12-12020 (MG)
	:	
Debtors.	:	Jointly Administered
-----		X

**SUMMARY SHEET FOR FOURTH FEE APPLICATION OF KPMG LLP,
AS TAX COMPLIANCE PROFESSIONALS AND INFORMATION
TECHNOLOGY ADVISORS TO THE DEBTORS AND DEBTORS IN
POSSESSION, FOR INTERIM ALLOWANCE AND COMPENSATION FOR
PROFESSIONAL SERVICES RENDERED AND REIMBURSEMENT OF
ACTUAL AND NECESSARY EXPENSES INCURRED FROM
MAY 1, 2013 THRU AUGUST 31, 2013**

NAME OF APPLICANT:	KPMG LLP	
TIME PERIOD:	May 1, 2013 through and including August 31, 2013	
ROLE IN THIS CASE:	Tax Compliance Professionals and Information Technology Advisors for the Debtors and Debtors in Possession	
CURRENT APPLICATION:	Total Fees Requested: (discounted)	\$ 91,133.00
	Total Expenses Requested:	\$ 0.00
THIS APPLICATION IS AN:	<u> X </u> Interim <u> </u> Final Application	

COMPENSATION BY PROFESSIONAL

Professional	Position	Current Hours Billed	Hourly Rate	Fees Billed
Williams, Douglas L.	Partner	6.0	\$ 510	\$ 3,060.00
Izuagie, Arno I.	Director	105.5	\$ 435	\$ 45,892.50
Plangman, Monica	Manager	2.1	\$ 345	\$ 724.50
Ali, Amjad	Sr. Associate	95.5	\$ 240	\$ 22,920.00
Cole, Olayanju O.	Sr. Associate	109.5	\$ 240	\$ 26,280.00
Peng, Jiacheng	Sr. Associate	19.0	\$ 240	\$ 4,560.00
Li, Lei	Associate	1.0	\$ 195	\$ 195.00
Wang, Qian	Associate	20.0	\$ 195	\$ 3,900.00
Garza, Juanita F.	Associate	19.9	\$ 165	\$ 3,283.50
Total Hours and Fees		378.5		\$ 110,815.50
Discounted - Fees				\$ 110,815.50
Voluntary Reduction Per SOW (07/24/2013) 2013 Tax Compliance Services - REMIC - Exhibit E7				\$ (8,760.00) ⁽¹⁾
Voluntary Reduction Per SOW (07/24/2013) 2013 Tax Compliance Services - Quarterly Projected Excess Inclusion Income - Exhibit E8				\$ (10,922.50) ⁽¹⁾
Total Fees				\$ 91,133.00
Out of Pocket Expenses				\$ -
Total of Fees and Out of Pocket Expenses				\$ 91,133.00
Hourly Blended Rate		\$ 240.77		

⁽¹⁾ KPMG LLP issued a new Statement of Work ("SOW") on July 24, 2013. KPMG bills, as noted in the McAveeey Declaration and the 7/24/13 SOW, the lesser of the actual time incurred at 100% of our standard hourly rates for the individuals involved in providing the services, or the fees as calculated in accordance with the schedules included in the SOW. KPMG is providing a voluntary discount per the calculations, therefore the additional amounts are shown as a voluntary reduction on Exhibit B.

COMPENSATION BY PROJECT CATEGORY

Category	Hours	Fees
Tax Compliance Services - REMIC	-	\$ -
Tax Compliance Services - Quarterly Projected Excess Inclusion Income	-	\$ -
Information Technology (IT) Phase II – Document Management Program Planning Phase	-	\$ -
Information Technology (IT) Phase III – Records Case Management Plan & Define Phase	-	\$ -
Retention Preparation	-	\$ -
Fee Application Preparation	22.0	\$ 4,008.00
2013 Tax Compliance Services - REMIC	(1) 128.0	\$ 27,450.00
2013 Tax Compliance Services - Quarterly Projected Excess Inclusion Income	228.5	\$ 59,675.00
		(2)
	<u>378.5</u>	<u>\$ 91,133.00</u>

(1) Real Estate Mortgage Investment Conduits

(2) KPMG LLP issued a new Statement of Work ("SOW") on July 24, 2013. KPMG bills, as noted in the McAveney Declaration and the 7/24/13 SOW, the lesser of the actual time incurred at 100% of our standard hourly rates for the individuals involved in providing the services, or the fees as calculated in accordance with the schedules included in the SOW. KPMG is providing a voluntary discount per the calculations, therefore the additional amounts are shown as a voluntary reduction on Exhibit B.

EXPENSE SUMMARY

Category	Amount
Airfare	\$ -
Lodging	\$ -
Meals	\$ -
Ground Transportation	\$ -
Miscellaneous	\$ 0.00
Total	\$ 0.00

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----	X	
	:	
In re:	:	
	:	Chapter 11
RESIDENTIAL CAPITAL, LLC, et al.,	:	
	:	Case No. 12-12020 (MG)
	:	
Debtors.	:	Jointly Administered
-----	X	

**FOURTH FEE APPLICATION OF KPMG LLP,
AS TAX COMPLIANCE PROFESSIONALS AND INFORMATION
TECHNOLOGY ADVISORS TO THE DEBTORS AND DEBTORS IN
POSSESSION, FOR INTERIM ALLOWANCE AND COMPENSATION FOR
PROFESSIONAL SERVICES RENDERED AND REIMBURSEMENT OF
ACTUAL AND NECESSARY EXPENSES INCURRED FROM
MAY 1, 2013 THRU AUGUST 31, 2013**

TO: THE HONORABLE MARTIN GLENN,
UNITED STATES BANKRUPTCY JUDGE:

KPMG LLP (“KPMG”), tax compliance professionals and information technology advisors to the above-captioned debtors and debtors in possession (the “Debtors”), in support of its Fourth Fee Application for Interim Allowance of Compensation for Professional Services Rendered and Reimbursement of Actual and Necessary Expenses Incurred from May 1, 2013 through August 31, 2013 (the “Application”), pursuant to sections 330(a) and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York (the “Local Bankruptcy Rules”), respectfully states as follows:

JURISDICTION

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157 (b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory predicates for the relief requested herein are Bankruptcy Code section 327(a), Bankruptcy Rule 2014 and Local Rule 2014-1.

BACKGROUND

2. On May 14, 2012 (the “Petition Date”), each of the Debtors filed a voluntary petition in this Court for relief under Chapter 11 of the Bankruptcy Code. The Debtors are managing and operating their businesses as debtors in possession pursuant to Bankruptcy Code sections 1107(a) and 1108. These cases are being jointly administered pursuant to Bankruptcy Rule 1015(b). No trustee has been appointed in these Chapter 11 cases.

3. On May 16, 2012, the United States Trustee for the Southern District of New York (the “U.S. Trustee”) appointed a nine member official committee of unsecured creditors (the “Creditors’ Committee”).

4. On June 20, 2012, the Court directed that an examiner be appointed, and on July 3, 2012, the Court approved Arthur J. Gonzalez as the examiner [Docket Nos. 454 and 674].

KPMG’s FEES AND EXPENSES

5. By application dated July 25, 2012, the Debtors sought entry of an order authorizing the retention of KPMG as tax compliance professionals and information technology advisors to the Debtors *nunc pro tunc* to the Petition Date (the “Retention

Application”). By Order (the “Retention Order”) dated August 10, 2012, this Court approved the retention of KPMG as tax compliance professionals and information technology advisors to the Debtors. A copy of the Retention Order is attached hereto as Exhibit A.

6. This Application has been prepared in accordance with: (a) the Administrative Order Re: Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases approved by the Board of Judges on April 19, 1995 (the “Local Guidelines”), (b) the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 adopted on January 30, 1996 (the “UST Guidelines”), and (c) the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals, dated July 17, 2012 (the “Interim Compensation Order,” and collectively with the Local Guidelines and the UST Guidelines, the “Guidelines”). Pursuant to the Guidelines, a certification regarding compliance with same is annexed as Exhibit F.

7. By this Application, KPMG respectfully requests (i) an interim allowance for professional services rendered to the Debtors during the period May 1, 2013 through August 31, 2013 (the “Compensation Period”), in the amount of \$91,133.00, and for reimbursement of expenses incurred in connection with the rendition of such services in the aggregate of \$00.00. KPMG’s request for compensation is broken down as follows:

Compensation Period	Requested Fees	Requested Expenses	Fees Paid to Date	Expenses Paid to Date	Amount Outstanding
08-01-13 thru 08-31-13	\$ 91,133.00		\$ -	\$ -	\$ 91,133.00
	\$ 91,133.00	\$ -	\$ -	\$ -	\$ 91,133.00

8. During the Compensation Period, other than pursuant to the Interim Compensation Order, KPMG has received no payment and no promises of payment from any source for services rendered or to be rendered in these cases. To the extent that KPMG uses the services of independent contractors, subcontractors or employees of foreign affiliates or subsidiaries (collectively, “Contractors”) in these cases, KPMG (i) shall pass-through the cost of such Contractors to the Debtors at the same rate that KPMG pays the Contractors; (ii) seek reimbursement for actual costs only; (iii) with respect to any Contractors that are not affiliated with KPMG International, take appropriate steps to ensure that the Contractors are subject to the same conflict checks as required for KPMG; and (iv) with respect to any independent contractors or subcontractors that are not affiliated with KPMG International, take appropriate steps to ensure that such Contractors shall file with the Court such disclosures as may be required by Bankruptcy Rule 2014. KPMG did not receive a security retainer or advance payment for fees and expenses incurred in these cases.

9. Pursuant to the UST Guidelines, annexed as Exhibit B is a schedule setting forth all professionals who have performed services in this chapter 11 case during the Compensation Period, the capacities in which each such individual is employed by KPMG, the hourly billing rate charged by KPMG for services performed by such

individual, and the aggregate number of hours expended in this matter and fees billed therefore.

10. Pursuant to Section II.D of the UST Guidelines, annexed as Exhibit C is a summary of KPMG's time records billed during the Compensation Period by project category. Detailed records of hours expended and associated fees by professional during the Compensation Period are attached hereto as Exhibits E1 – E8.

11. Attached hereto as Exhibit D1 and incorporated herein by reference, is a detailed description of the actual and necessary expenses incurred by KPMG in connection with its employment with the Debtors during the Compensation Period. As set forth on Exhibit D and D1, KPMG is not seeking reimbursement of actual and necessary expenses incurred by KPMG during the Compensation Period.

SUMMARY OF SERVICES

12. KPMG has provided such services as were necessary and appropriate to the Debtors in the course of this chapter 11 case. The full scope and breadth of the services rendered are reflected in the monthly fee statements, which were provided to the Notice Parties, as defined in the Interim Compensation Order, and incorporated herein. Set forth below is a summary of the services KPMG rendered to the Debtors during the Compensation Period. During the Compensation Period, KPMG provided the following services to the Debtors:

Tax Compliance Services

- i. In connection with Real Estate Mortgage Investment Conduits ("REMIC"), the following services:
 1. Preparation of Federal tax returns and supporting schedules, and elections as required;

2. Preparation of work papers to support the tax basis income statement, and balance sheets;
 3. Preparation of Quarterly Schedule Q for residual holders representing prorate share of REMIC income and expense;
 - a. Preparation of residual holder Income Summary;
 - b. Determination of reportable mortgage interest income of backing REMIC tranches;
 - c. Determination of reportable bond premium income;
 - d. Aggregation of allowable total REMIC expenses;
 - e. Calculation of deductible REMIC expenses including original issue discount; and
 - f. Preparation of Section 212 expense statements.
 4. Preparation of quarterly and annual Information Reporting (OID Factor Reports) for all regular interests;
 - a. Monthly calculations of reportable original issue discount; and
 - b. Preparation of quarterly and annual supplemental information statements as required by IRS code Section 6049.
 5. Computation of REMIC Taxes; and
 6. Calculation of Quarterly Projected Excess Inclusion Income and Preparation of Reports.
- ii. In connection with Grantor and Owner Trusts, the following services:
1. Prepare and assist GMAC Mortgage with filing tax returns and supporting schedules, elections and information reporting as required.

Fee Application Preparation

- i. Fee application preparation services - the billing procedures required by the Guidelines differ from KPMG's normal billing procedures, and as such, this case has required significant effort to (a) compile summary schedules of fees and expenses incurred, and (b) compile detailed exhibits to be included in the monthly fee statements.

13. The professional services performed by KPMG were in the best interests of the Debtors, their estates and other parties in interest. Compensation for the foregoing services as requested is commensurate with the complexity, importance, and nature of the problems, issues, or tasks involved. The professional services were performed expediently and in an efficient manner.

14. During the Compensation Period, KPMG billed the Debtors for time expended by professionals based on hourly rates ranging from \$165.00 to \$510.00 per hour. Of the aggregate time expended, 111.5 hours were expended by partners and directors, 2.1 hours were expended by managers, and 264.9 hours were expended by senior associates and associates. During the Compensation Period, KPMG's blended hourly rate for services provided regarding its discounted fees is \$240.77. The computation of the blended hourly rate is based on professionals who billed time during this Compensation Period.

THE REQUESTED COMPENSATION SHOULD BE ALLOWED

15. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. § 331. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual, necessary services rendered . . . and reimbursement

for actual, necessary expenses.” Id. § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded. . .the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
- (E) with respect to a professional person whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

16. The services for which KPMG seeks compensation in this Application were necessary for and beneficial to the orderly administration of the Debtors’ estate and its rehabilitation and reorganization effort. The Debtors retained KPMG tax compliance professionals and information technology advisors to provide it with a variety of necessary services during the course of this case. These services were necessary to and in the best interests of the Debtors’ estate and creditors.

17. Accordingly, the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors, their estate, and all parties in interest.

18. All of KPMG's professionals that rendered services in these proceedings made a deliberate effort to avoid unnecessary duplication of work and time expended. In certain instances, however, conferences and/or collaboration were necessary among KPMG's professionals.

19. In sum, the services rendered by KPMG were necessary and beneficial to the Debtors' estate and were consistently performed in a timely manner commensurate with the complexity, importance, and nature of the issues involved, and approval of the compensation for professional services and reimbursement of expenses sought herein is warranted.

20. To the extent that time or disbursement charges for services rendered or disbursements incurred relate to the Compensation Period, but were not processed prior to the preparation of this Application, KPMG reserves the right to request additional compensation for such services and reimbursement of such expenses in a future application. Furthermore, KPMG reserves the right to seek final approval of the fees and expenses requested herein.

CONCLUSION

WHEREFORE, KPMG respectfully requests that the Court enter an order (i) approving the interim allowance for professional services rendered to the Debtors during the Compensation Period, in the amount of \$91,133.00 and reimbursement for actual and necessary expenses incurred in connection with the rendition of such services in the

aggregate of \$0.00; ii) holding that the allowance of such interim compensation for professional services rendered and reimbursement of actual and necessary expenses incurred be without prejudice to KPMG's right to seek additional compensation for services performed and expenses incurred during the Compensation Period which were not processed at the time of this Application; (iii) authorizing and directing the Debtors to pay KPMG all compensation held back in connection with the Monthly Fee Applications; and (iv) granting KPMG such other and further relief as is just.

Dated: November 18, 2013
Chicago, Illinois



James W. McAveeney, Principal
KPMG LLP
200 E. Randolph Drive
Suite 5500
Chicago, IL 60601-6436
Tel: 312-665-2188

EXHIBIT A

**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

_____)	
In re:)	Case No. 12-12020 (MG)
)	
RESIDENTIAL CAPITAL, LLC, <u>et al.</u> ,)	Chapter 11
)	
Debtors.)	Jointly Administered
-----)	

**ORDER PURSUANT TO 11 U.S.C. § 327(A) AND FED.
 R. BANKR. P. 2014 AUTHORIZING THE EMPLOYMENT
 AND RETENTION OF KPMG LLP AS TAX COMPLIANCE
 AND INFORMATION TECHNOLOGY ADVISORS,
NUNC PRO TUNC TO THE PETITION DATE**

Upon the application (the “Application”)¹ of the above-captioned debtors and debtors in possession (the “Debtors”) for entry of an order (the “Order”) pursuant to sections 327(a) of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rule 2014-1 of the Local Bankruptcy Rules of the Southern District of New York (the “Local Rules”) authorizing the retention of KPMG LLP (“KPMG”) as tax compliance professionals and information technology advisors in the Debtors’ Chapter 11 cases *nunc pro tunc* to the Petition Date on the terms and conditions set forth in the Agreements as described more fully in the Application; and upon the Declarations of James W. McAveney, a principal of KPMG, submitted in support of the Application (the “McAveney Declarations”); and the Court being satisfied that KPMG does not hold an interest adverse to the Debtors or their estates; and it appearing that the Court has jurisdiction to consider the Application; and it appearing that venue is proper in this district pursuant to 28 U.S.C. § 1408; and it appearing that KPMG is disinterested and eligible for

¹ Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Application.



retention pursuant to sections 101(14) and 327(a) of the Bankruptcy Code and that the terms of the Agreements, as modified by the terms of this Order and as applicable, are reasonable and appropriate; and good and sufficient notice of the Application having been given and no other or further notice being required; and it appearing that the employment of KPMG is in the best interests of the Debtors, their estates, their creditors, and all parties in interest; and after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED, ADJUDGED AND DECREED THAT:

1. The Application is granted to the extent provided herein.
2. The Debtors are authorized pursuant to section 327(a) of the Bankruptcy Code to retain and employ KPMG, *nunc pro tunc* to the Petition Date, as tax compliance professionals and information technology advisors subject to the terms of the Application and the Agreements, and to perform the services specifically listed in the Application subject to the terms of this Order.
3. Any KPMG interim and final applications for allowance of compensation and expenses shall be subject to sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the Amended Order Establishing Procedures for Monthly Compensation and Reimbursement of Expenses of Professionals, dated December 21, 2010, the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York, dated November 25, 2009, and the United States Trustee Fee Guidelines.
4. The terms and conditions of the Agreements, as modified by this Order, are approved.
5. If the Debtors seek to retain KPMG to perform services on behalf of the Debtors' estates beyond the tax compliance services and information technology advisory

services described in the SOWs annexed to the Application, the parties will enter into additional statement(s) of work, which the Debtors will file with the Bankruptcy Court and serve upon the United States Trustee and counsel to the Official Committee of Unsecured Creditors. If either of such parties objects, within 10 days of receipt of such new statement(s) of work, to the additional services to be provided by KPMG, the Debtors will promptly schedule a hearing before the Court to address the objection. If no such objection is timely filed, then the Debtors may present a proposed order to the Court for approval of such expanded retention, without the need for further notice or a hearing.

6. KPMG is authorized to take such other action to comply with all duties set forth in the Application.

7. The Debtors shall not use estate funds to pay KPMG for any services performed on behalf of non-Debtors under any engagement letter or statement of work between KPMG, on one hand, and AFI or another non-Debtor (including any audit support, reporting model validation and tax analysis work described in the Supplemental Declaration filed in support of the Application), on the other. Any KPMG fee application must specifically identify services provided by KPMG to the Debtors, and all parties' rights with regard to any such fee application are preserved.

8. Prior to any increases in KPMG's rates, KPMG will file a supplemental declaration with the Court and provide ten days' notice to the Debtors, the United States Trustee and the Official Committee of Unsecured Creditors appointed in these cases. The supplemental declaration should state the basis for the requested rate increases and whether the Debtors have consented to the rate increase. All parties rights in connection with such increase are reserved.

9. Notwithstanding anything to the contrary in the MSAS, the indemnification provisions are hereby modified and restated as follows:

- (a) All requests of KPMG for payment of indemnity pursuant to the Agreements shall be made by means of an application (interim or final as the case may be) and shall be subject to review by the Court to ensure that such indemnity conforms to the terms of the Agreements, and is reasonable based upon the circumstances of the litigation or settlement in respect of which indemnity is sought, *provided*, however, that in no event shall KPMG be indemnified in the case of its own bad-faith, self-dealing, breach of fiduciary duty (if any), gross negligence or willful misconduct;
- (b) In the event that KPMG seeks reimbursement from the Debtors for reasonable attorneys' fees in connection with a request by KPMG for payment of indemnity pursuant to the Agreements, as modified by this Order, the invoices and supporting time records from such attorneys shall be included in KPMG's own application (both interim and final) and such invoices and time records shall be subject to the guidelines established by the United States Trustee for Region 2 and the approval of the Court under the standards of sections 330 and 331 of the Bankruptcy Code without regard to whether such attorney has been retained under section 327 of the Bankruptcy Code and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code; and
- (c) In no event shall KPMG be indemnified if the Debtors or representatives of the estates assert a claim for, and a court determines by final order that such claim arose out of, KPMG's own bad faith, self-dealing, breach of fiduciary duty (if any), gross negligence, or willful misconduct.

10. To the extent that the Application or the Agreements are inconsistent with this Order, the terms of the Order shall govern.

11. The Debtors and KPMG are authorized and empowered to take all actions necessary to implement the relief granted in this Order.

12. The terms and conditions of this Order are immediately effective and enforceable upon its entry.

13. Notwithstanding anything herein to the contrary, this Order shall not modify or affect the terms and provisions of, nor the rights and obligations under, (a) the Board of Governors of the Federal Reserve System Consent Order, dated April 13, 2011, by and among

AFI, Ally Bank, ResCap, GMAC Mortgage, LLC, the Board of Governors of the Federal Reserve System, and the Federal Deposit Insurance Corporation, (b) the consent judgment entered April 5, 2012 by the District Court for the District of Columbia, dated February 9, 2012, (c) the Order of Assessment of a Civil Money Penalty Issued Upon Consent Pursuant to the Federal Deposit Insurance Act, as amended, dated February 10, 2012, and (d) all related agreements with AFI and Ally Bank and their respective subsidiaries and affiliates.

14. Notwithstanding any provision to the contrary in the Agreements, any dispute relating to the services provided by KPMG shall be referred to arbitration consistent with the terms of the Agreements only to the extent that this Court does not have, retain or exercise jurisdiction over the dispute, and 28 U.S.C. § 1334(e)(2) shall govern the forum for resolving fee disputes.

15. Notwithstanding anything in the Application or the Agreements to the contrary, to the extent that KPMG uses the services of independent contractors, subcontractors or employees of foreign affiliates or subsidiaries (collectively, "Contractors") in these cases, KPMG (i) shall pass-through the cost of such Contractors to the Debtor(s) at the same rate that KPMG pays the Contractors; (ii) seek reimbursement for actual costs only; (iii) with respect to any Contractors that are not affiliated with KPMG International, take appropriate steps to ensure that the Contractors are subject to the same conflict checks as required for KPMG; and (iv) with respect to any independent contractors or subcontractors that are not affiliated with KPMG International, take appropriate steps to ensure that such Contractors shall file with the Court such disclosures as may be required by Bankruptcy Rule 2014.

16. This Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: August 10, 2012
New York, New York

/s/Martin Glenn
MARTIN GLENN
United States Bankruptcy Judge

EXHIBIT B

Residential Capital, LLC
Summary Of Hours and Fees Incurred By Professional
May 1, 2013 through August 31, 2013

Professional	Position	Current Hours	Hourly Rate	Fees Billed
Williams, Douglas L.	Partner	6.0	\$ 510	\$ 3,060.00
Izuagie, Arno I.	Director	105.5	\$ 435	\$ 45,892.50
Plangman, Monica	Manager	2.1	\$ 345	\$ 724.50
Ali, Amjad	Sr. Associate	95.5	\$ 240	\$ 22,920.00
Cole, Olayanju O.	Sr. Associate	109.5	\$ 240	\$ 26,280.00
Peng, Jiacheng	Sr. Associate	19.0	\$ 240	\$ 4,560.00
Li, Lei	Associate	1.0	\$ 195	\$ 195.00
Wang, Qian	Associate	20.0	\$ 195	\$ 3,900.00
Garza, Juanita F.	Associate	19.9	\$ 165	\$ 3,283.50
Total Hours and Fees		378.5		\$ 110,815.50
Discounted Fees				\$ 110,815.50
Voluntary Reduction Per SOW (07/24/2013) 2013 Tax Compliance Services - REMIC - Exhibit E7				\$ (8,760.00) ⁽¹⁾
Voluntary Reduction Per SOW (07/24/2013) 2013 Tax Compliance Services - Quarterly Projected Excess Inclusion Income - Exhibit E8				\$ (10,922.50) ⁽¹⁾
Total Fees				\$ 91,133.00
Out of Pocket Expenses				\$ -
Subtotal of Fees and Out of Pocket Expenses				\$ 91,133.00
less Holdback Adjustment (20% of Fees)				\$ (18,226.60)
Net Requested Fees & Out of Pocket Expenses				\$ 72,906.40
Hourly Blended Rate		\$ 240.77		

⁽¹⁾ - Additional details regarding billings for Tax Compliance Services provided in Exhibit E7 and Exhibit E8.

EXHIBIT C

Residential Capital, LLC
Summary of Hours and Fees Incurred by Category
May 1, 2013 through August 31, 2013

Category	Exhibit	Hours	Fees
Tax Compliance Services - REMIC	E1	-	\$ -
Tax Compliance Services - Quarterly Projected Excess Inclusion Income	E2	-	\$ -
Information Technology (IT) Phase II – Document Management Program Planning Phase	E3	-	\$ -
Information Technology (IT) Phase III – Records Case Management Plan & Define Phase	E4	-	\$ -
Retention Preparation	E5	-	\$ -
Fee Application Preparation	E6	22.0	\$ 4,008.00
2013 Tax Compliance Services - REMIC ⁽¹⁾	E7	128.0	\$ 27,450.00 ⁽²⁾
2013 Tax Compliance Services - Quarterly Projected Excess Inclusion Income	E8	228.5	\$ 59,675.00 ⁽²⁾
Total		378.5	\$ 91,133.00

⁽¹⁾ Real Estate Mortgage Investment Conduits

⁽²⁾ KPMG LLP issued a new Statement of Work ("SOW") on July 24, 2013. KPMG bills, as noted in the McAweeney Declaration and the 7/24/13 SOW, the lesser of the actual time incurred at 100% of our standard hourly rates for the individuals involved in providing the services, or the fees as calculated in accordance with the schedules included in the SOW. KPMG is providing a voluntary discount per the calculations, therefore the additional amounts are shown as a voluntary reduction on Exhibit B.

EXHIBIT D

Residential Capital, LLC
Summary of Out of Pocket Expenses
May 1, 2013 through August 31, 2013

<u>Category</u>	<u>Amount</u>
Airfare	\$ -
Lodging	\$ -
Meals	\$ -
Ground Transportation	\$ -
Miscellaneous	\$ -
Total	\$ -

EXHIBIT D1

Residential Capital, LLC
Detail of Out of Pocket Expenses
May 1, 2013 through August 31, 2013

Name	Date	Description	Amount
		Air Fare Subtotal	<u>\$ -</u>
		Lodging Subtotal	<u>\$ -</u>
		Meals Subtotal	<u>\$ -</u>
		Ground Transportation Subtotal	<u>\$ -</u>
		Miscellaneous Subtotal	<u>\$ -</u>
		Total Out of Pocket Expenses	<u><u>\$ -</u></u>

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
May 1, 2013 through August 31, 2013

Name	Date	Description	Hours	Rate	Amount
		Total Tax Compliance Services - REMIC	<u>0.0</u>		<u>\$ -</u>

EXHIBIT E2

Residential Capital, LLC
Tax Compliance Services - Quarterly Projected Excess Inclusion Income
May 1, 2013 through August 31, 2013

Name	Date	Description	Hours	Rate	Amount
Total Tax Compliance Services - Quarterly Projected Excess Inclusion Income			0.0		\$ -

EXHIBIT E3

Residential Capital, LLC
Information Technology (IT) Phase II – Document Management Program Planning Phase
May 1, 2013 through August 31, 2013

Name	Date	Description	Hours	Rate	Amount
Total Phase II – Document Management Program Planning Phase			<u>0.0</u>		<u>\$ -</u>

EXHIBIT E4

Residential Capital, LLC
Information Technology (IT) Phase III – Records Case Management Plan & Define Phase
May 1, 2013 through August 31, 2013

Name	Date	Description	Hours	Rate	Amount
Total Phase III – Records Case Management Plan & Define Phase			<u>0.0</u>		<u>\$ -</u>

EXHIBIT E5

Residential Capital, LLC
Retention Preparation
May 1, 2013 through August 31, 2013

Name	Date	Description	Hours	Rate	Amount
		Total Retention Preparation	0.0		\$ -

EXHIBIT E6

Residential Capital, LLC
Fee Application Preparation
May 1, 2013 through August 31, 2013

Name	Date	Description	Hours	Rate	Amount
Plangman, Monica	9-May-13	Review previous interim fee application (0.3) and reach out to Debtors' counsel regarding fees in interim fee applications and request update regarding payment of holdback amounts (0.2).	0.5	\$ 345.00	172.50
Garza, Juanita F.	14-May-13	Draft email to director regarding new SOW (Statement of Work) and status.	0.3	\$ 165.00	49.50
Garza, Juanita F.	20-May-13	Draft email to director regarding new engagement letter and go-forward processes regarding billings.	0.3	\$ 165.00	49.50
Garza, Juanita F.	20-May-13	Draft email to director regarding voluntary reduction billing.	0.3	\$ 165.00	49.50
Garza, Juanita F.	21-May-13	Continue to prepare exhibits for inclusion in 10th monthly fee statement.	0.2	\$ 165.00	33.00
Garza, Juanita F.	22-May-13	Continue to prepare exhibits for inclusion in 10th monthly fee statement.	0.5	\$ 165.00	82.50
Garza, Juanita F.	23-May-13	Continue to prepare exhibits for inclusion in 10th monthly fee statement.	2.3	\$ 165.00	379.50
Garza, Juanita F.	24-May-13	Prepare cover sheet for monthly fee statement.	0.3	\$ 165.00	49.50
Garza, Juanita F.	24-May-13	Continue to prepare new exhibits for monthly fee statement.	1.5	\$ 165.00	247.50
Plangman, Monica	29-May-13	Manager review of monthly fee statement.	0.4	\$ 345.00	138.00
Garza, Juanita F.	29-May-13	Review cash applications for inclusion in tables for 3rd interim fee application.	0.6	\$ 165.00	99.00
Garza, Juanita F.	30-May-13	Finalize monthly fee statement and forward to debtor's counsel for filing.	0.6	\$ 165.00	99.00
Garza, Juanita F.	3-Jun-13	Draft email to director regarding new SOW and status.	0.3	\$ 165.00	49.50
Garza, Juanita F.	27-Jun-13	Prepare exhibits for 3rd interim fee application.	1.7	\$ 165.00	280.50
Garza, Juanita F.	1-Jul-13	Prepare tables, narrative, and certification for 3rd interim fee application.	1.4	\$ 165.00	231.00
Garza, Juanita F.	2-Jul-13	Draft email to director regarding new SOW and status of billings.	0.3	\$ 165.00	49.50
Garza, Juanita F.	10-Jul-13	Review cash applications for inclusion in tables for 3rd interim fee application.	0.4	\$ 165.00	66.00
Garza, Juanita F.	22-Jul-13	Finalize all tables, narrative, and certification and forward to manager for review.	0.8	\$ 165.00	132.00
Garza, Juanita F.	25-Jul-13	Continue to finalize all tables, narrative, and certification and forward to manager for review.	0.2	\$ 165.00	33.00
Plangman, Monica	25-Jul-13	Manager review of third interim fee application documents.	0.7	\$ 345.00	241.50

EXHIBIT E6

Residential Capital, LLC
Fee Application Preparation
May 1, 2013 through August 31, 2013

Name	Date	Description	Hours	Rate	Amount
Garza, Juanita F.	26-Jul-13	Finalize third interim fee application after manager review and comments.	0.7	\$ 165.00	115.50
Garza, Juanita F.	30-Jul-13	Continue to finalize third interim fee application and forward to director for review and approval.	0.4	\$ 165.00	66.00
Garza, Juanita F.	2-Aug-13	Forward third interim to Partner for approval and signature.	0.3	\$ 165.00	49.50
Garza, Juanita F.	5-Aug-13	Respond to email from director regarding blended rate and forward revised narrative, certification and exhibits for signature.	0.4	\$ 165.00	66.00
Garza, Juanita F.	6-Aug-13	Draft email to director regarding new SOW and whether client has filed with the court and we can proceed to prepare the monthly fee statement.	0.2	\$ 165.00	33.00
Plangman, Monica	6-Aug-13	Final Manager review of ResCap interim documents.	0.2	\$ 345.00	69.00
Garza, Juanita F.	6-Aug-13	Review response regarding US Trustee and client's response regarding lack of requirements in filing new SOW.	0.2	\$ 165.00	33.00
Garza, Juanita F.	6-Aug-13	Finalize 3rd interim fee application after director review and comments and forward to debtor's counsel for filing and service.	0.4	\$ 165.00	66.00
Garza, Juanita F.	7-Aug-13	Draft email to director regarding non-requirement of filing of new SOW due to the fact that all language included in the original retention documents.	0.2	\$ 165.00	33.00
Garza, Juanita F.	7-Aug-13	Continue to prepare exhibits for inclusion in 11th monthly fee statement.	0.6	\$ 165.00	99.00
Garza, Juanita F.	14-Aug-13	Continue to prepare exhibits for inclusion in 11th monthly fee statement.	3.2	\$ 165.00	528.00
Plangman, Monica	15-Aug-13	Discussion with ResCap professional regarding payments received and payments due from third party - provide additional information to C. Nair.	0.1	\$ 345.00	34.50
Plangman, Monica	15-Aug-13	Transmit communication to Morrison Foerster regarding interim fee application payments and request for 10% holdback from first and second interim fee application.	0.2	\$ 345.00	69.00
Garza, Juanita F.	15-Aug-13	Draft email to Ally contact regarding 80% payments and hold until information received from payment coordinator per debtor's counsel.	0.3	\$ 165.00	49.50

EXHIBIT E6

Residential Capital, LLC
Fee Application Preparation
May 1, 2013 through August 31, 2013

Name	Date	Description	Hours	Rate	Amount
Garza, Juanita F.	15-Aug-13	Reconcile payments and draft email internally regarding movement of wire and request for additional funds from client to cover 80% of January fees related to amended fee statement and retain information for inclusion in interim fee applications.	0.5	\$ 165.00	82.50
Garza, Juanita F.	21-Aug-13	Advise directors of information from debtors' counsel regarding variance of January and review responses.	0.3	\$ 165.00	49.50
Garza, Juanita F.	29-Aug-13	Review US Trustee objections filed and forward to partner and directors.	0.2	\$ 165.00	33.00
Total Fee Application Preparation			<u>22.0</u>		<u>4,008.00</u>

EXHIBIT E7

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
May 1, 2013 through August 31, 2013

Name	Date	Description	Hours	Rate	Amount
Peng, Jiacheng	1-May-13	Review and revise unsupported Premium and Discount amounts for various trusts.	1.0	\$ 240	\$ 240.00
Peng, Jiacheng	2-May-13	Continue to review and revise unsupported Premium and Discount amounts for various trusts.	1.0	\$ 240	\$ 240.00
Peng, Jiacheng	3-May-13	Prepare collateral and bond information cash flow query update for system for various trusts.	1.0	\$ 240	\$ 240.00
Peng, Jiacheng	6-May-13	Continue to prepare collateral and bond information cash flow query update for system for various trusts.	2.0	\$ 240	\$ 480.00
Peng, Jiacheng	7-May-13	Continue to review and revise unsupported Premium and Discount amounts for various trusts.	2.0	\$ 240	\$ 480.00
Peng, Jiacheng	8-May-13	Continue to review and revise unsupported Premium and Discount amounts for various trusts.	2.0	\$ 240	\$ 480.00
Peng, Jiacheng	9-May-13	Continue to review and revise unsupported Premium and Discount amounts for various trusts.	2.0	\$ 240	\$ 480.00
Peng, Jiacheng	16-May-13	Continue to prepare collateral and bond information cash flow query update for system for various trusts.	1.0	\$ 240	\$ 240.00
Peng, Jiacheng	17-May-13	Continue to review and revise unsupported Premium and Discount amounts for various trusts.	1.0	\$ 240	\$ 240.00
Peng, Jiacheng	20-May-13	Continue to review and revise unsupported Premium and Discount amounts for various trusts.	1.0	\$ 240	\$ 240.00
Peng, Jiacheng	21-May-13	Continue to prepare collateral and bond information cash flow query update for system for various trusts.	1.0	\$ 240	\$ 240.00
Peng, Jiacheng	22-May-13	Continue to prepare collateral and bond information cash flow query update for system for various trusts.	1.0	\$ 240	\$ 240.00
Peng, Jiacheng	23-May-13	Continue to review and revise unsupported Premium and Discount amounts for various trusts.	1.0	\$ 240	\$ 240.00

EXHIBIT E7

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
May 1, 2013 through August 31, 2013

Name	Date	Description	Hours	Rate	Amount
Peng, Jiacheng	28-May-13	Continue to review and revise unsupported Premium and Discount amounts for various trusts.	1.0	\$ 240	\$ 240.00
Peng, Jiacheng	29-May-13	Continue to prepare collateral and bond information cash flow query update for system for various trusts.	1.0	\$ 240	\$ 240.00
Izuagie, Arno I.	16-Jul-13	Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts.	2.0	\$ 435	\$ 870.00
Cole, Olayanju O.	18-Jul-13	Validation of Collateral Balance, Adjusted Issued Price, Collateral Call amount, Inducement Fee and Residual Analysis for 3 trusts.	1.5	\$ 240	\$ 360.00
Izuagie, Arno I.	18-Jul-13	Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts.	2.0	\$ 435	\$ 870.00
Ali, Amjad	18-Jul-13	Validation of Capital Accounts, Collateral Balances, Adjusted Issued Price and Collateral call periods, and Inducement Fee calculations for 4 trusts.	2.0	\$ 240	\$ 480.00
Cole, Olayanju O.	18-Jul-13	Validation of Collateral Balance, Adjusted Issued Price, Collateral Call amount, Inducement Fee and Residual Analysis for 4 trusts.	2.0	\$ 240	\$ 480.00
Cole, Olayanju O.	18-Jul-13	Validation of Collateral Balance, Adjusted Issued Price, Collateral Call amount, Inducement Fee and Residual Analysis for 6 trusts.	3.0	\$ 240	\$ 720.00
Cole, Olayanju O.	19-Jul-13	Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 6 trusts.	3.0	\$ 240	\$ 720.00
Cole, Olayanju O.	19-Jul-13	Validation of Collateral Balance, Adjusted Issued Price, Collateral Call amount, Inducement Fee and Residual Analysis for 6 trusts.	3.0	\$ 240	\$ 720.00

EXHIBIT E7

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
May 1, 2013 through August 31, 2013

Name	Date	Description	Hours	Rate	Amount
Izuagie, Arno I.	23-Jul-13	Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts.	1.0	\$ 435	\$ 435.00
Izuagie, Arno I.	23-Jul-13	Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts.	3.0	\$ 435	\$ 1,305.00
Izuagie, Arno I.	24-Jul-13	Director's review of schedule Q Incomes, and Capital Statements to determine inducement fee for various trusts.	1.0	\$ 435	\$ 435.00
Ali, Amjad	24-Jul-13	Validation of Capital Accounts, Collateral Balances, Adjusted Issued Price and Collateral call periods, and Inducement Fee calculations for 5 trusts.	2.5	\$ 240	\$ 600.00
Izuagie, Arno I.	24-Jul-13	Director's review of schedule Q Incomes, and Capital Statements to determine inducement fee for various trusts.	3.0	\$ 435	\$ 1,305.00
Ali, Amjad	24-Jul-13	Validation of Capital Accounts, Collateral Balances, Adjusted Issued Price and Collateral call periods, and Inducement Fee calculations for 7 trusts.	3.5	\$ 240	\$ 840.00
Cole, Olayanju O.	25-Jul-13	Validation of Collateral Balance, Adjusted Issued Price, Collateral Call amount, Inducement Fee and Residual Analysis for 2 trusts.	1.0	\$ 240	\$ 240.00
Cole, Olayanju O.	25-Jul-13	Validation of Collateral Balance, Adjusted Issued Price, Collateral Call amount, Inducement Fee and Residual Analysis for 3 trusts.	1.5	\$ 240	\$ 360.00
Cole, Olayanju O.	25-Jul-13	Validation of Collateral Balance, Adjusted Issued Price, Collateral Call amount, Inducement Fee and Residual Analysis for 5 trusts.	2.5	\$ 240	\$ 600.00
Izuagie, Arno I.	25-Jul-13	Director's review of schedule Q Incomes, and Capital Statements to determine inducement fee for various trusts.	3.0	\$ 435	\$ 1,305.00

EXHIBIT E7

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
May 1, 2013 through August 31, 2013

Name	Date	Description	Hours	Rate	Amount
Cole, Olayanju O.	25-Jul-13	Validation of Collateral Balance, Adjusted Issued Price, Collateral Call amount, Inducement Fee and Residual Analysis for 6 trusts.	3.0	\$ 240	\$ 720.00
Ali, Amjad	25-Jul-13	Validation of Capital Accounts, Collateral Balances, Adjusted Issued Price and Collateral call periods, and Inducement Fee calculations for 6 trusts.	3.3	\$ 240	\$ 792.00
Ali, Amjad	25-Jul-13	Validation of Capital Accounts, Collateral Balances, Adjusted Issued Price and Collateral call periods, and Inducement Fee calculations for 7 trusts.	3.7	\$ 240	\$ 888.00
Ali, Amjad	26-Jul-13	Validation of Capital Accounts, Collateral Balances, Adjusted Issued Price and Collateral call periods, and Inducement Fee calculations for 5 trusts.	2.5	\$ 240	\$ 600.00
Izuagie, Arno I.	26-Jul-13	Director's review of schedule Q Incomes, and Capital Statements to determine inducement fee for various trusts.	3.0	\$ 435	\$ 1,305.00
Izuagie, Arno I.	26-Jul-13	Director's review of schedule Q Incomes, and Capital Statements to determine inducement fee for various trusts.	3.0	\$ 435	\$ 1,305.00
Izuagie, Arno I.	29-Jul-13	Director's review of schedule Q Incomes, and Capital Statements to determine inducement fee for various trusts.	2.0	\$ 435	\$ 870.00
Ali, Amjad	29-Jul-13	Validation of Capital Accounts, Collateral Balances, Adjusted Issued Price and Collateral call periods, and Inducement Fee calculations for 4 trusts.	2.1	\$ 240	\$ 504.00
Ali, Amjad	29-Jul-13	Validation of Capital Accounts, Collateral Balances, Adjusted Issued Price and Collateral call periods, and Inducement Fee calculations for 5 trusts.	2.9	\$ 240	\$ 696.00
Izuagie, Arno I.	29-Jul-13	Director's review of schedule Q Incomes, and Capital Statements to determine inducement fee for various trusts.	3.0	\$ 435	\$ 1,305.00
Izuagie, Arno I.	30-Jul-13	Director's review of schedule Q Incomes, and Capital Statements to determine inducement fee for various trusts.	1.0	\$ 435	\$ 435.00

EXHIBIT E7

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
May 1, 2013 through August 31, 2013

Name	Date	Description	Hours	Rate	Amount
Ali, Amjad	30-Jul-13	Validation of Capital Accounts, Collateral Balances, Adjusted Issued Price and Collateral call periods, and Inducement Fee calculations for 2 trusts.	1.1	\$ 240	\$ 264.00
Ali, Amjad	30-Jul-13	Validation of Capital Accounts, Collateral Balances, Adjusted Issued Price and Collateral call periods, and Inducement Fee calculations for 5 trusts.	2.9	\$ 240	\$ 696.00
Izuagie, Arno I.	30-Jul-13	Director's review of schedule Q Incomes, and Capital Statements to determine inducement fee for various trusts.	3.0	\$ 435	\$ 1,305.00
Ali, Amjad	31-Jul-13	Validation of Capital Accounts, Collateral Balances, Adjusted Issued Price and Collateral call periods, and Inducement Fee calculations for 3 trusts.	1.8	\$ 240	\$ 432.00
Ali, Amjad	31-Jul-13	Validation of Capital Accounts, Collateral Balances, Adjusted Issued Price and Collateral call periods, and Inducement Fee calculations for 5 trusts.	2.9	\$ 240	\$ 696.00
Izuagie, Arno I.	31-Jul-13	Director's review of schedule Q Incomes, and Capital Statements to determine inducement fee for various trusts.	3.0	\$ 435	\$ 1,305.00
Ali, Amjad	31-Jul-13	Validation of Capital Accounts, Collateral Balances, Adjusted Issued Price and Collateral call periods, and Inducement Fee calculations for 5 trusts.	3.3	\$ 240	\$ 792.00
Wang, Qian	2-Aug-13	Calculation of Accounts Payable and Receivable for 8 trusts.	0.1	\$ 195	\$ 19.50
Wang, Qian	2-Aug-13	Calculation of trust's taxable income or losses for 8 trusts.	0.1	\$ 195	\$ 19.50
Wang, Qian	2-Aug-13	Validation of Collateral receipts and losses - Bond Distributions and losses for 8 trusts.	0.2	\$ 195	\$ 39.00
Wang, Qian	2-Aug-13	Preparation and uploading of cash flow files and validation of Bond and Collateral Balances for 8 trusts.	0.6	\$ 195	\$ 117.00
Wang, Qian	2-Aug-13	Preparation and review of balance sheets and monthly Income for 8 trusts.	1.0	\$ 195	\$ 195.00
Wang, Qian	5-Aug-13	Calculation of Accounts Payable and Receivable for 8 trusts.	0.1	\$ 195	\$ 19.50

EXHIBIT E7

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
May 1, 2013 through August 31, 2013

Name	Date	Description	Hours	Rate	Amount
Wang, Qian	5-Aug-13	Calculation of trust's taxable income or losses for 8 trusts.	0.1	\$ 195	\$ 19.50
Wang, Qian	5-Aug-13	Validation of Collateral receipts and losses - Bond Distributions and losses for 8 trusts.	0.2	\$ 195	\$ 39.00
Wang, Qian	5-Aug-13	Preparation and uploading of cash flow files and validation of Bond and Collateral Balances for 8 trusts.	0.6	\$ 195	\$ 117.00
Wang, Qian	5-Aug-13	Preparation and review of balance sheets and monthly Income for 8 trusts.	1.0	\$ 195	\$ 195.00
Wang, Qian	6-Aug-13	Calculation of Accounts Payable and Receivable for 8 trusts.	0.1	\$ 195	\$ 19.50
Wang, Qian	6-Aug-13	Calculation of trust's taxable income or losses for 8 trusts.	0.1	\$ 195	\$ 19.50
Wang, Qian	6-Aug-13	Validation of Collateral receipts and losses - Bond Distributions and losses for 8 trusts.	0.2	\$ 195	\$ 39.00
Wang, Qian	6-Aug-13	Preparation and uploading of cash flow files and validation of Bond and Collateral Balances for 8 trusts.	0.6	\$ 195	\$ 117.00
Wang, Qian	6-Aug-13	Preparation and review of balance sheets and monthly Income for 8 trusts.	1.0	\$ 195	\$ 195.00
Wang, Qian	7-Aug-13	Calculation of Accounts Payable and Receivable for 9 trusts.	0.1	\$ 195	\$ 19.50
Wang, Qian	7-Aug-13	Calculation of trust's taxable income or losses for 9 trusts.	0.1	\$ 195	\$ 19.50
Wang, Qian	7-Aug-13	Validation of Collateral receipts and losses - Bond Distributions and losses for 9 trusts.	0.2	\$ 195	\$ 39.00
Wang, Qian	7-Aug-13	Preparation and uploading of cash flow files and validation of Bond and Collateral Balances for 9 trusts.	0.6	\$ 195	\$ 117.00
Wang, Qian	7-Aug-13	Preparation and review of balance sheets and monthly Income for 9 trusts.	1.0	\$ 195	\$ 195.00
Wang, Qian	8-Aug-13	Calculation of Accounts Payable and Receivable for 8 trusts.	0.1	\$ 195	\$ 19.50
Wang, Qian	8-Aug-13	Calculation of trust's taxable income or losses for 8 trusts.	0.1	\$ 195	\$ 19.50
Wang, Qian	8-Aug-13	Validation of Collateral receipts and losses - Bond Distributions and losses for 8 trusts.	0.2	\$ 195	\$ 39.00
Wang, Qian	8-Aug-13	Preparation and uploading of cash flow files and validation of Bond and Collateral Balances for 8 trusts.	0.6	\$ 195	\$ 117.00

EXHIBIT E7

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
May 1, 2013 through August 31, 2013

Name	Date	Description	Hours	Rate	Amount
Wang, Qian	8-Aug-13	Preparation and review of balance sheets and monthly Income for 8 trusts.	1.0	\$ 195	\$ 195.00
Wang, Qian	9-Aug-13	Calculation of Accounts Payable and Receivable for 8 trusts.	0.1	\$ 195	\$ 19.50
Wang, Qian	9-Aug-13	Calculation of trust's taxable income or losses for 8 trusts.	0.1	\$ 195	\$ 19.50
Wang, Qian	9-Aug-13	Validation of Collateral receipts and losses - Bond Distributions and losses for 8 trusts.	0.2	\$ 195	\$ 39.00
Wang, Qian	9-Aug-13	Preparation and uploading of cash flow files and validation of Bond and Collateral Balances for 8 trusts.	0.6	\$ 195	\$ 117.00
Wang, Qian	9-Aug-13	Preparation and review of balance sheets and monthly Income for 8 trusts.	1.0	\$ 195	\$ 195.00
Wang, Qian	12-Aug-13	Calculation of Accounts Payable and Receivable for 9 trusts.	0.1	\$ 195	\$ 19.50
Wang, Qian	12-Aug-13	Calculation of trust's taxable income or losses for 9 trusts.	0.1	\$ 195	\$ 19.50
Wang, Qian	12-Aug-13	Validation of Collateral receipts and losses - Bond Distributions and losses for 9 trusts.	0.2	\$ 195	\$ 39.00
Wang, Qian	12-Aug-13	Preparation and uploading of cash flow files and validation of Bond and Collateral Balances for 9 trusts.	0.6	\$ 195	\$ 117.00
Wang, Qian	12-Aug-13	Preparation and review of balance sheets and monthly Income for 9 trusts.	1.0	\$ 195	\$ 195.00
Wang, Qian	13-Aug-13	Calculation of Accounts Payable and Receivable for 8 trusts.	0.1	\$ 195	\$ 19.50
Wang, Qian	13-Aug-13	Calculation of trust's taxable income or losses for 8 trusts.	0.1	\$ 195	\$ 19.50
Wang, Qian	13-Aug-13	Validation of Collateral receipts and losses - Bond Distributions and losses for 8 trusts.	0.2	\$ 195	\$ 39.00
Wang, Qian	13-Aug-13	Preparation and uploading of cash flow files and validation of Bond and Collateral Balances for 8 trusts.	0.6	\$ 195	\$ 117.00
Wang, Qian	13-Aug-13	Preparation and review of balance sheets and monthly Income for 8 trusts.	1.0	\$ 195	\$ 195.00
Wang, Qian	14-Aug-13	Calculation of Accounts Payable and Receivable for 12 trusts.	0.1	\$ 195	\$ 19.50
Wang, Qian	14-Aug-13	Calculation of trust's taxable income or losses for 12 trusts.	0.1	\$ 195	\$ 19.50

EXHIBIT E7

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
May 1, 2013 through August 31, 2013

Name	Date	Description	Hours	Rate	Amount
Wang, Qian	14-Aug-13	Validation of Collateral receipts and losses - Bond Distributions and losses for 12 trusts.	0.2	\$ 195	\$ 39.00
Wang, Qian	14-Aug-13	Preparation and uploading of cash flow files and validation of Bond and Collateral Balances for 12 trusts.	0.6	\$ 195	\$ 117.00
Li, Lei	14-Aug-13	Determine bond amortization.	1.0	\$ 195	\$ 195.00
Wang, Qian	14-Aug-13	Preparation and review of balance sheets and monthly Income for 12 trusts.	1.0	\$ 195	\$ 195.00
Wang, Qian	15-Aug-13	Calculation of Accounts Payable and Receivable for 10 trusts.	0.1	\$ 195	\$ 19.50
Wang, Qian	15-Aug-13	Calculation of trust's taxable income or losses for 10 trusts.	0.1	\$ 195	\$ 19.50
Wang, Qian	15-Aug-13	Validation of Collateral receipts and losses - Bond Distributions and losses for 10 trusts.	0.2	\$ 195	\$ 39.00
Wang, Qian	15-Aug-13	Preparation and uploading of cash flow files and validation of Bond and Collateral Balances for 10 trusts.	0.6	\$ 195	\$ 117.00
Wang, Qian	15-Aug-13	Preparation and review of balance sheets and monthly Income for 10 trusts.	1.0	\$ 195	\$ 195.00
Subtotal Tax Compliance Services - REMIC			<u>128.0</u>		<u>\$ 36,210.00</u>
Less Voluntary Reduction					\$ (8,760.00) ⁽²⁾
Total of Tax Compliance Services					<u>\$ 27,450.00</u>

⁽¹⁾ There are over 440 REMIC Trusts, and another 65 trusts for which KPMG performs quarterly Residual Projection services. Tax processing is performed and reviewed each month. Services regarding Quarterly returns are performed every 3 months, and annual returns are performed for each trust once a year.

⁽²⁾ KPMG LLP issued a new Statement of Work ("SOW") on July 24, 2013. KPMG bills, as noted in the McAweeney Declaration and the 7/24/13 SOW, the lesser of the actual time incurred at 100% of our standard hourly rates for the individuals involved in providing the services, or the fees as calculated in accordance with the schedules included in the SOW. KPMG is providing a voluntary discount per the calculations, therefore the additional amounts are shown as a voluntary reduction on Exhibit B.

EXHIBIT E8

Residential Capital, LLC
2013 Tax Compliance Services - Quarterly Projected Excess Inclusion Income
May 1, 2013 through August 31, 2013

Name	Date	Description	Hours	Rate	Amount
Cole, Olayanju O.	9-May-13	Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 4 trusts.	2.0	\$ 240	\$ 480.00
Cole, Olayanju O.	9-May-13	Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 6 trusts.	3.0	\$ 240	\$ 720.00
Izuagie, Arno I.	10-May-13	Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts.	1.0	\$ 435	\$ 435.00
Ali, Amjad	13-May-13	Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 2 trusts.	1.0	\$ 240	\$ 240.00
Cole, Olayanju O.	13-May-13	Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 4 trusts.	2.0	\$ 240	\$ 480.00
Izuagie, Arno I.	13-May-13	Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts.	2.0	\$ 435	\$ 870.00
Cole, Olayanju O.	14-May-13	Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 33 trusts.	2.0	\$ 240	\$ 480.00
Ali, Amjad	14-May-13	Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 4 trusts.	2.0	\$ 240	\$ 480.00
Izuagie, Arno I.	14-May-13	Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts.	2.0	\$ 435	\$ 870.00
Cole, Olayanju O.	15-May-13	Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 2 trusts.	1.0	\$ 240	\$ 240.00
Cole, Olayanju O.	15-May-13	Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 6 trusts.	3.0	\$ 240	\$ 720.00
Izuagie, Arno I.	15-May-13	Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts.	3.0	\$ 435	\$ 1,305.00

EXHIBIT E8

Residential Capital, LLC
2013 Tax Compliance Services - Quarterly Projected Excess Inclusion Income
May 1, 2013 through August 31, 2013

Name	Date	Description	Hours	Rate	Amount
Williams, Douglas L.	28-May-13	Partner detail review of calculations prepared by managers and staff.	1.0	\$ 510	\$ 510.00
Williams, Douglas L.	30-May-13	Continue partner detail review of calculations prepared by managers and staff.	1.0	\$ 510	\$ 510.00
Izuagie, Arno I.	5-Jun-13	Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts.	1.0	\$ 435	\$ 435.00
Izuagie, Arno I.	11-Jun-13	Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts.	1.0	\$ 435	\$ 435.00
Cole, Olayanju O.	11-Jun-13	Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 3 trusts.	1.5	\$ 240	\$ 360.00
Cole, Olayanju O.	11-Jun-13	Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 3 trusts.	1.5	\$ 240	\$ 360.00
Cole, Olayanju O.	11-Jun-13	Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 6 trusts.	3.0	\$ 240	\$ 720.00
Cole, Olayanju O.	12-Jun-13	Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 6 trusts.	3.0	\$ 240	\$ 720.00
Cole, Olayanju O.	12-Jun-13	Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 6 trusts.	3.0	\$ 240	\$ 720.00
Izuagie, Arno I.	13-Jun-13	Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts.	2.0	\$ 435	\$ 870.00
Izuagie, Arno I.	14-Jun-13	Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts.	2.0	\$ 435	\$ 870.00
Cole, Olayanju O.	17-Jun-13	Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 4 trusts.	2.0	\$ 240	\$ 480.00

EXHIBIT E8

Residential Capital, LLC
2013 Tax Compliance Services - Quarterly Projected Excess Inclusion Income
May 1, 2013 through August 31, 2013

Name	Date	Description	Hours	Rate	Amount
Izuagie, Arno I.	17-Jun-13	Director's review schedule Q Incomes, and Capital Statements with to determine inducement fee for various trusts.	2.0	\$ 435	\$ 870.00
Izuagie, Arno I.	17-Jun-13	Director's review of schedule Q Incomes and Capital Statements to determine inducement fee for various trusts.	2.0	\$ 435	\$ 870.00
Cole, Olayanju O.	17-Jun-13	Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 6 trusts.	3.0	\$ 240	\$ 720.00
Cole, Olayanju O.	17-Jun-13	Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 6 trusts.	3.0	\$ 240	\$ 720.00
Cole, Olayanju O.	18-Jun-13	Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 4 trusts.	2.0	\$ 240	\$ 480.00
Izuagie, Arno I.	18-Jun-13	Director's review schedule Q Incomes, and Capital Statements with to determine inducement fee for various trusts.	2.0	\$ 435	\$ 870.00
Izuagie, Arno I.	18-Jun-13	Director's review schedule Q Incomes, and Capital Statements with to determine inducement fee for various trusts.	2.0	\$ 435	\$ 870.00
Izuagie, Arno I.	19-Jun-13	Director's review schedule Q Incomes, and Capital Statements with to determine inducement fee for various trusts.	2.0	\$ 435	\$ 870.00
Izuagie, Arno I.	24-Jun-13	Director's review schedule Q Incomes, and Capital Statements with to determine inducement fee for various trusts.	1.5	\$ 435	\$ 652.50
Izuagie, Arno I.	28-Jun-13	Director's review schedule Q Incomes, and Capital Statements with to determine inducement fee for various trusts.	1.0	\$ 435	\$ 435.00
Williams, Douglas L.	30-Jul-13	Continue partner detail review of calculations prepared by managers and staff.	1.0	\$ 510	\$ 510.00
Cole, Olayanju O.	1-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 5 trusts.	2.0	\$ 240	\$ 480.00
Ali, Amjad	1-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 5 trusts.	2.0	\$ 240	\$ 480.00

EXHIBIT E8

Residential Capital, LLC
2013 Tax Compliance Services - Quarterly Projected Excess Inclusion Income
May 1, 2013 through August 31, 2013

Name	Date	Description	Hours	Rate	Amount
Cole, Olayanju O.	1-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 6 trusts.	3.0	\$ 240	\$ 720.00
Cole, Olayanju O.	1-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 6 trusts.	3.0	\$ 240	\$ 720.00
Ali, Amjad	1-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 6 trusts.	3.0	\$ 240	\$ 720.00
Ali, Amjad	2-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 5 trusts.	2.0	\$ 240	\$ 480.00
Izuagie, Arno I.	2-Aug-13	Conference call with D. Marquart (Rescap) regarding schedule Q Incomes, and Capital Statements to determine inducement fee.	2.0	\$ 435	\$ 870.00
Cole, Olayanju O.	2-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 5 trusts.	2.3	\$ 240	\$ 552.00
Cole, Olayanju O.	2-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 7 trusts.	2.7	\$ 240	\$ 648.00
Cole, Olayanju O.	2-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 6 trusts.	3.0	\$ 240	\$ 720.00
Cole, Olayanju O.	5-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 4 trusts.	1.8	\$ 240	\$ 432.00
Cole, Olayanju O.	5-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 7 trusts.	3.0	\$ 240	\$ 720.00
Ali, Amjad	5-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 7 trusts.	3.0	\$ 240	\$ 720.00
Cole, Olayanju O.	5-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 7 trusts.	3.2	\$ 240	\$ 768.00
Williams, Douglas L.	6-Aug-13	Continue partner detail review of calculations prepared by managers and staff.	1.0	\$ 510	\$ 510.00

EXHIBIT E8

Residential Capital, LLC
2013 Tax Compliance Services - Quarterly Projected Excess Inclusion Income
May 1, 2013 through August 31, 2013

Name	Date	Description	Hours	Rate	Amount
Cole, Olayanju O.	6-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 5 trusts.	2.5	\$ 240	\$ 600.00
Cole, Olayanju O.	6-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 6 trusts.	2.7	\$ 240	\$ 648.00
Cole, Olayanju O.	6-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 6 trusts.	2.8	\$ 240	\$ 672.00
Izuagie, Arno I.	7-Aug-13	Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts.	2.0	\$ 435	\$ 870.00
Cole, Olayanju O.	7-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 6 trusts.	3.0	\$ 240	\$ 720.00
Cole, Olayanju O.	7-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 6 trusts.	3.0	\$ 240	\$ 720.00
Izuagie, Arno I.	7-Aug-13	Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts.	3.0	\$ 435	\$ 1,305.00
Cole, Olayanju O.	8-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 3 trusts.	1.0	\$ 240	\$ 240.00
Cole, Olayanju O.	8-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 4 trusts.	2.0	\$ 240	\$ 480.00
Ali, Amjad	8-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 5 trusts.	2.3	\$ 240	\$ 552.00
Ali, Amjad	8-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 6 trusts.	2.7	\$ 240	\$ 648.00
Cole, Olayanju O.	8-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 6 trusts.	3.0	\$ 240	\$ 720.00

EXHIBIT E8

Residential Capital, LLC
2013 Tax Compliance Services - Quarterly Projected Excess Inclusion Income
May 1, 2013 through August 31, 2013

Name	Date	Description	Hours	Rate	Amount
Ali, Amjad	8-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 6 trusts.	3.0	\$ 240	\$ 720.00
Izuagie, Arno I.	8-Aug-13	Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts.	3.0	\$ 435	\$ 1,305.00
Izuagie, Arno I.	8-Aug-13	Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts.	3.0	\$ 435	\$ 1,305.00
Ali, Amjad	9-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 4 trusts.	1.7	\$ 240	\$ 408.00
Williams, Douglas L.	9-Aug-13	Continue partner detail review of calculations prepared by managers and staff.	2.0	\$ 510	\$ 1,020.00
Izuagie, Arno I.	9-Aug-13	Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts.	2.0	\$ 435	\$ 870.00
Ali, Amjad	9-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 5 trusts.	2.8	\$ 240	\$ 672.00
Izuagie, Arno I.	9-Aug-13	Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts.	3.0	\$ 435	\$ 1,305.00
Ali, Amjad	9-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 7 trusts.	3.5	\$ 240	\$ 840.00
Ali, Amjad	12-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 2 trusts.	1.0	\$ 240	\$ 240.00
Izuagie, Arno I.	12-Aug-13	Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts.	2.0	\$ 435	\$ 870.00

EXHIBIT E8

Residential Capital, LLC
2013 Tax Compliance Services - Quarterly Projected Excess Inclusion Income
May 1, 2013 through August 31, 2013

Name	Date	Description	Hours	Rate	Amount
Izuagie, Arno I.	12-Aug-13	Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts.	3.0	\$ 435	\$ 1,305.00
Ali, Amjad	13-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 4 trusts.	2.0	\$ 240	\$ 480.00
Ali, Amjad	13-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 6 trusts.	3.0	\$ 240	\$ 720.00
Ali, Amjad	14-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 3 trusts.	1.5	\$ 240	\$ 360.00
Ali, Amjad	14-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 6 trusts.	3.0	\$ 240	\$ 720.00
Ali, Amjad	14-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 7 trusts.	3.5	\$ 240	\$ 840.00
Ali, Amjad	15-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 3 trusts.	1.6	\$ 240	\$ 384.00
Ali, Amjad	15-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 6 trusts.	2.8	\$ 240	\$ 672.00
Ali, Amjad	15-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 8 trusts.	3.6	\$ 240	\$ 864.00
Cole, Olayanju O.	16-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 4 trusts.	2.0	\$ 240	\$ 480.00
Izuagie, Arno I.	16-Aug-13	Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts.	2.0	\$ 435	\$ 870.00
Ali, Amjad	16-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 5 trusts.	3.0	\$ 240	\$ 720.00

EXHIBIT E8

Residential Capital, LLC
2013 Tax Compliance Services - Quarterly Projected Excess Inclusion Income
May 1, 2013 through August 31, 2013

Name	Date	Description	Hours	Rate	Amount
Cole, Olayanju O.	16-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 6 trusts.	3.0	\$ 240	\$ 720.00
Cole, Olayanju O.	16-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 6 trusts.	3.0	\$ 240	\$ 720.00
Izuagie, Arno I.	18-Aug-13	Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts.	2.0	\$ 435	\$ 870.00
Cole, Olayanju O.	19-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 4 trusts.	2.0	\$ 240	\$ 480.00
Ali, Amjad	19-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 6 trusts.	3.0	\$ 240	\$ 720.00
Ali, Amjad	20-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 4 trusts.	2.0	\$ 240	\$ 480.00
Ali, Amjad	20-Aug-13	Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 4 trusts.	2.0	\$ 240	\$ 480.00
Izuagie, Arno I.	20-Aug-13	Conference call with D. Marquart (Rescap) regarding schedule Q Incomes, and Capital Statements to determine inducement fee.	2.0	\$ 435	\$ 870.00
Izuagie, Arno I.	20-Aug-13	Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts.	2.0	\$ 435	\$ 870.00
Izuagie, Arno I.	20-Aug-13	Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts.	3.0	\$ 435	\$ 1,305.00
Izuagie, Arno I.	21-Aug-13	Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts.	3.0	\$ 435	\$ 1,305.00

EXHIBIT E8

Residential Capital, LLC
2013 Tax Compliance Services - Quarterly Projected Excess Inclusion Income
May 1, 2013 through August 31, 2013

Name	Date	Description	Hours	Rate	Amount
Izuagie, Arno I.	21-Aug-13	Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts.	3.0	\$ 435	\$ 1,305.00
Izuagie, Arno I.	22-Aug-13	Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts.	3.0	\$ 435	\$ 1,305.00
Izuagie, Arno I.	22-Aug-13	Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts.	3.0	\$ 435	\$ 1,305.00
Subtotal 2013 Tax Compliance Services - Quarterly Projected Excess Inclusion Income			228.5		\$ 70,597.50
Less Voluntary Reduction					\$ (10,922.50) ⁽¹⁾
Total of all 2013 Tax Compliance Services - Quarterly Projected Excess Inclusion Income					\$ 59,675.00

⁽¹⁾ KPMG LLP issued a new Statement of Work ("SOW") on July 24, 2013. KPMG bills, as noted in the McAweeney Declaration and the 7/24/13 SOW, the lesser of the actual time incurred at 100% of our standard hourly rates for the individuals involved in providing the services, or the fees as calculated in accordance with the schedules included in the SOW. KPMG is providing a voluntary discount per the calculations, therefore the additional amounts are shown as a voluntary reduction on Exhibit B.

EXHIBIT F

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

----- x
:
In re: :
:
: Chapter 11
RESIDENTIAL CAPITAL, LLC, et al., : **Case No. 12-12020 (MG)**
:
Debtors. : **Jointly Administered**
----- x

**CERTIFICATION PURSUANT TO
ADMINISTRATIVE ORDER RE: GUIDELINES
FOR FEES AND DISBURSEMENTS FOR PROFESSIONALS
IN SOUTHERN DISTRICT OF NEW YORK BANKRUPTCY CASES**

I, James W. McAweeney, certify as follows:

1. I am a principal of KPMG LLP (“KPMG”), a professional services firm.
2. By Order dated August 10, 2012, KPMG was retained as tax compliance professionals and information technology advisors to the Debtors (the “Debtors”).
3. I submit this certification in conjunction with KPMG’s application, dated November 18, 2013 (the “Application”), for KPMG’s fourth interim allowance of fees and reimbursement of expenses in this case for the period from May 1, 2013 through August 31, 2013, inclusive (the “Compensation Period”).
4. I am the professional designated by KPMG with the responsibility for KPMG’s compliance in this case with the administrative order regarding guidelines for fees and disbursements for professionals in Southern District of New York bankruptcy cases (the “Amended Guidelines”).

5. I have read KPMG's Application and, to the best of my knowledge, information and belief formed after reasonable inquiry, except as stated herein or in the Application: (i) the fees and disbursements sought in the Application fall within the Amended Guidelines and the Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. §330 promulgated by the Office of the United States Trustee (61 Fed. Reg. 24890 (May 17, 1996); 28 C.F.R. Part 58, appendix A) (the "UST Guidelines" and together with the Amended Guidelines the "Guidelines"); (ii) the fees and disbursements sought are billed at rates in accordance with those customarily charged by KPMG and generally accepted by KPMG's clients for the types of services rendered to the Debtors and (iii) in providing a reimbursable disbursement, KPMG does not make a profit on the service, whether the service is performed by KPMG in-house or through a third party.

6. A copy of the Application is being provided to the United States Trustee, any official statutory committees appointed in this case and the Debtors, contemporaneously with the filing hereof.

7. To the extent that the Application is not in compliance with the Guidelines, KPMG requests a waiver of any such requirements.

Dated: November 18, 2013



James W. McAweeney, Principal
KPMG LLP
200 E. Randolph Drive
Suite 5500
Chicago, IL 60601-6436
Tel: 312-665-2188